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Levee Commissioner.

ANNUAL REPORT

OF

S. GWIN, Auditor,

AND

EX-OFFICIO LEVEE COMMISSIONER,

TO THE

LEGISLATURE OF MISSISSIPPI,

FOR THE YEAR 1880.

PRINTED BY AUTHORITY.

JACKSON, MISS.:
J. L. POWER, STATE PRINTER.

1881.

REPORT OF

LEVEE COMMISSIONER.

OFFICE OF AUDITOR AND
EX-OFFICIO LEVEE COMMISSIONER,
Jackson, Miss., Jan. 1st, 1881.

To the Legislature of the State of Mississippi:

In obedience to law, I have the honor to make the following report on Levee matters:

Statement "A" shows the amount of Liquidating Levee Bonds, and Surplusage Bonds, outstanding, and interest on same to January 1st, 1881.

Statement "B" is the trial balance of Liquidating Levee Books to January 1st, 1881, showing the status of each account.

Statement "C" shows the cash indebtedness of the Liquidating Levee Office.

Statement "D" shows the cash balances due the Liquidating Levee Office.

Statement "E" is a monthly exhibit of transactions of the office in connection with Liquidating Levee District, for the year 1880.

Statement "F" is an exhibit of accounts with the several Tax Collectors within the Liquidating Levee District, for the fiscal year 1879.

Statement "G" is a monthly exhibit of transactions of the office, in connection with Levee District No. 1, for the year 1880.

Statement "H" is an exhibit of accounts with the several Tax Collectors within the No. 1 Levee District, for the fiscal year 1879.

Respectfully submitted,

S. GWIN,

Auditor and Ex-Officio Levee Commissioner.

STATEMENT A.

SHOWING amount of Liquidating Levee Bonds, and Surplusage Bonds outstanding, and interest on same to January 1, 1881.

Levee Bonds	$ 177,950 87	
Surplusage Levee Bonds	12,777 62	
Interest on same from June 1st, 1867, to January 1st, 1881, 13 years and 7 months, 5 per cent. per annum	129,536 42	
Total		$ 320,264 91
From this amount is deducted certain uncancelled Levee Bonds in Treasury, to-wit:		
Levee Bonds	$ 21,122 54	
Interest on same, 13 years and 7 months	14,345 72	
Total		$ 35,468 26
Total indebtedness to January 1st, 1881		284,796 65

STATEMENT B.

SHOWING Status of each account on Liquidating Levee Books.

1881.		DR.	CR.
Jan. 1...	Liquidating Levee Board Commissioners	$ 916,411 37	
	Levee tax 1867, 1868, 1869 and 1870.....		$ 92,347 73
	Levee tax 1870.....		550 73
	Expenses of Levee Board.	12,444 08	
	Premium.....		261 52
	General expenses.....	19,868 53	
	Levee tax 1872.....		46,831 86
	Assets.....		82 26
	Levee tax 1873.....		52,935 35
	Tax sales and redemptions		377,501 52
	Levee tax 1874..,....		39,174 52
	Teachers' tax suspended..		66 59
	Interest on bonds.....	279,254 19	
	Levee tax 1875.....		26,374 53
	Issaquena county.....	29 57	
	Washington county.....	3 53	
	Bolivar county.....		95 41
	Tunica county.....		590 79
	Leflore county.....		15 21
	Sunflower county.....		219 77
	Yazoo county.....		14 10
	Pilot Publishing Compa'y		31 75
	G. A. Nicholets.....	3 05	
	Levee tax 1871.....		46,103 40
	Treasury.....	847 75	
	Tax sales under decree of Chancery Court.....		141,248 32
	W. L. Montgomery.....	260 86	
	Levee tax 1876.....		48,182 13
	Levee tax 1877.....		39,527 34
	Emmet Bank Tax Fund..		847 75
	Levee tax 1878..		51,341 08
	Levee tax 1879.....		57,605 73
	Levee tax 1880.....		15,792 92
	J. L. McKie, Vs. Board Supervisors Tunica Co.		652 13
	Levee Bonds (Act March 1880).....		177,950 87
	Surplusage Levee Bonds..		12,777 62
	Totals.....	$1,229,122 93	$1,229,122 93

STATEMENT C.

CASH INDEBTEDNESS OF LIQUIDATING LEVEE OFFICE.

G. W. Bowles	$ 166 34
Bolivar county	95 41
Tunica county	590 79
Leflore county	15 21
Sunflower county	219 77
Yazoo county	14 10
Pilot Publishing Company	31 75
W. L. Nugent	300 00
Total	$ 1.433 37

NOTE.—The amount due the above counties is for county tax suspended, collected by former Commissioner, and used by him in payment of his salary, and general expense of the office.

STATEMENT D.

CASH BALANCE DUE THE LIQUIDATING LEVEE OFFICE.

Issaquena county	$ 29 57
Washington county	3 53
G. A. Nicholetts	3 05
Total	$ 36 15

NOTE.—The amount due from above counties is for county tax refunded, in consequence of errors in lands returned for delinquent taxes, it being the intention to reserve the amount out of subsequent collections for said counties, which was frustrated by changes made by the Legislature, before said collections could be made.

STATEMENT E.

SHOWING MONTHLY TRANSACTIONS WITH LIQUIDATING LEVEE DISTRICT.

1880. Dr.	Levee Bonds, old series.	Levee Bonds, new series.	Surplusage Certificates new series	Surplusage Certificates old series.	Levee Bonds. Act March 6th, 1880.	Surplusage Levee Bonds.	Interest on Levee Scrip	TOTAL
January	$ 2,567 47	$ 1,462 78	$ 10,280 55	$	$	$	$ 5,523 61	$ 19,834 41
February.....	1,087 08	437 83	10,489 21				4,688 60	16,702 72
March	905 53	800 00	8,128 99				4,978 60	14,813 12
April.....	294 24	1,023 03	3,731 99				2,731 09	7,780 35
May	5,789 32	1,596 34	2,069 64	25 00			4,725 13	14,205 43
June.	94,343 13	57,817 17	54,925 01	491 17	6,035 75		862 13	214,474 36
July					1,390 04	390 30	325 66	2,106 00
August					2,957 92	105 70	1,397 59	4,461 21
September					4,051 87	83 74	1,004 78	5,140 39
October					5,164 19			5,164 19
November.....					1,159 57			1,159 57
December.....					10,939 39	3,715 95	9,010 67	23,666 01
Totals	$ 104,986 77	$ 63,137 15	$ 89,625 39	$ 516 17	$ 31,698 73	$ 4,295 69	$ 35,247 86	$ 329,507 76

STATEMENT E.—Continued

SHOWING MONTHLY TRANSACTIONS WITH LIQUIDATING LEVEE DISTRICT.

1880. Cr.	Tax 1877 & 1878 on account J. L. McKie vs. Board of Sup'visors, of Tunica County.	Tax 1878.	Tax 1879.	Tax 1880.	Tax Sales & Redemptions.	Surplusage Certificates New Series Issued.	Surplusage Levee Bonds Iss'd	Levee Bonds Issued, (Act March '80)	TOTAL.
January		$	$ 12,966 82	$	$ 1,366 97	$ 5.500 62	$		$ 19,854 41
February ...			7,956 89		4,511 86	4,233 97			16,102 72
March			12,562 79		351 98	1,898 35			14,813 12
April		250 50	6,840 36			689 49			7,780 35
May.....	652 13		11,622 65			1,930 65			14,205 43
June.....			2,214 61			17 06	4,683 27	$ 207,559 42	214,474 36
July.....			833 44				1,272 56		2,106 00
August.....					3,555 51		905 70		4,461 21
September ..			2,608 17				2,532 22		5,140 39
October.....							5,164 19		5,164 19
November...							1,159 57		1,159 57
December...				15,792 92	6,516 39		1,356 70		23,666 01
Totals....	$652 13	$250 50	$ 57,605 73	$ 15,792 92	$ 16,302 71	$ 14,270 14	$ 17,074 21	$ 207,559 42	$ 329,507 76

STATEMENT F.

J. F. Phipps, Tax Collector of Quitman County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll, at 3 cents	$ 2,684 85	
At 5 cents	7,599 40	
		$ 10,284 25
Sundries Dr. To J. F. Phipps, Tax Collector.		
For tax on lands held by Liquidating Levee Board	6,526 27	
For tax on lands held by No. 1 Levee Board	662 63	
For tax on lands held by the State	956 22	
For tax on lands sold to State March 1, 1880	1,364 00	
For Commissions Collecting Levee tax, 1879	38 75	
For Receipt Warrant, No. 2, in his favor on account Levee tax 1879, of said county, per vouchers filed.	747 11	10,294 98
Balance due Phipps		$ 10 73

STATEMENT F.—Continued.

D. C. Casey, Tax Collector of Sharkey County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll, 1879...	$ 14,025 50	$ 14,025 50
Sundries Dr. To D. C. Casey, Tax Collector.		
For tax on lands held by Liquidating Levee Board.....	9,216 30	
For tax on lands held by the State.	393 65	
For tax on 5,862 acres charged to J. S. Joor, incoming tax collector.....	793 10	
For commissions collecting Levee tax, 1879.....	181 12	
For Receipt Warrant, No. —, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	3,441 33	$ 14,025 50

STATEMENT F.—Continued.

I. L. McKie, Tax Collector of Tunica County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT..	
For Liquidating Levee tax of 1879 of said county, per roll.....	$ 13,587 05	
Less amount charged to successor J. H. Owen, tax collector.....	1,389 30	
Total amount charged.....		$ 12,197 75
Sundries Dr. To I. L. McKie, Tax Collector.		
For tax on lands held by State....	842 55	
For tax on lands held by No. 1 Levee Board.....	476 90	
For tax on lands held by the Liquidating Levee Board.....	5,502 50	
For commissions collecting Levee tax 1879	268 79	
For Receipt Warrant, No. 29, in his favor on account Levee tax 1879, of said county, per vouchers filed..... ...	5,107 01	$ 12,197 75

NOTE.—In addition to the above, the tax collector paid in $250 50 on account Liquidating Levee tax 1878, on land purchased and redeemed in 1878, but too late to be included in his sttlement for 1878.

STATEMENT F.—Continued.

Jas. A. Dogan, Tax Collector of Tallahatchie County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll, 1879...	$ 5,821 50	$ 5,821 50
Sundries Dr. To Jas. A. Dogan, Tax Collector.		
For tax on lands held by Liquidating Levee Board and for tax on lands held by No. 1 Levee Board	2,128 20	
For tax on lands held by the State	49 65	
For tax on lands sold to State, March 1st, 1880.....	31 86	
For tax on lands transferred to Quitman county.....	1,574 94	
For tax on School lands.....	212 28	
For commissions collecting Levee tax, 1879.....	91 22	
For Receipt Warrant, No. 19, in his favor on account Levee tax 1879, of said county, per vouchers filed...	1,733 35	$ 5,821 50

STATEMENT F.—Continued.

H. L. Taylor, Tax Collector of Yazoo County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll	$ 6,916 80	$ 6,916 80
Sundries Dr. To H. L. Taylor, Tax Collector.		
For tax on lands held by Liquidating Levee Board and State.....	3,211 47	
For tax on lands sold to State, March 1, 1880.....	71 28	
For commissions collecting Levee tax, 1879.	181 70	
For Receipt Warrant, No. 1, in his favor on account Levee tax 1879, of said county, per vouchers filed	3,564 23	$ 7,028 68
Balance due Taylor.....		$ 111 88

STATEMENT F,—Continued.

Jackson Fisher, Tax Collector of Coahoma County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county per roll, 1879...	$ 16,172 20	$ 16,172 20
Sundries Dr. To Jackson Fisher, Tax Collector.		
For tax on lands held by Liquidating Levee Board.....	2,676 03	
For tax on lands held by No. 1 Levee Board, and for tax on lands held by the State.....	2,953 69	
For tax on lands sold to State, March 1880.....	135 45	
Lands outside Levee.....	100 33	
Tax of 1877, overpaid.....	430 60	
For commissions collecting Levee tax 1879.....	515 33	
For Receipt Warrant, No. —, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	9,360 77	$ 16,172 20

NOTE.—Fisher actually paid in $9,791 37, but $430 60 was retained and paid to representative of M. S. Alcorn, tax collector of Coahoma county for 1877, being the amount overpaid by the said Alcorn in his settlement for tax of 1877.

STATEMENT F.—Continued.

F. W. Anderson, Tax Collector of Issaquena County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll of 1879	$ 12,969 40	$ 12,969 40
Sundries Dr. To F. W. Anderson, Tax Collector		
For tax on lands held by Liquidating Levee Board	3,982 60	
For tax on lands held by the State	1,697 00	
For tax on lands sold to State, 1880	645 95	
For tax on vacant lands	531 75	
School lands	264 15	
Exempt lands	467 75	
Errors in assessment	54 20	
For commissions collecting Levee tax, 1879	266 30	
For Receipt Warrant, No. 6, in his favor on account Levee tax 1879, of said county, per vouchers filed	5,085 90	$ 12,995 60
Balance due Anderson		$ 26 20

STATEMENT F.—Continued.

J. S. Joor, Tax Collector of Sharkey County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, as per report of Supervisors, amount uncollected by predecessor.....		$ 793 10
Sundries Dr. To J. S. Joor, Tax Collector.		
For tax on lands sold to State, March 1880.....	$ 540 90	
For commissions collecting Levee tax, 1879.....	12 61	
For Receipt Warrant, No. —, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	239 59	$ 793 10

STATEMENT F.—Continued.

S. L. Richardson, Tax Collector of Sunflower County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll of 1879		
At 5 cents....		$ 6.358 00
At 3 cents.....		7,929 15
		$ 14,187 15
Sundries Dr. To S. L. Richardson Tax Collector		
For tax on lands held by Liquidating Levee Board.....	$ 9,545 93	
For tax on lands held by No. 1 Levee Board	133 58	
For tax on lands held by the State	1,907 16	
For tax on lands sold to State, for tax 1879,.....	231 21	
For tax on lands redeemed since October 1879.....	310 33	
For commissions collecting Levee tax, 1879.....	102 94	
For Receipt Warrant, No. —, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	1,956 00	$ 14,187 15

STATEMENT F.—Continued.

W. R. Pillow, Tax Collector of Leflore County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll.....		$ 8,184 00
Sundries Dr To W. R. Pillow Tax Collector.,		
For tax on lands held by Liquidating Levee Board..	$ 3,368 31	
For tax on lands held by the State	282 87	
For tax on lands sold to State, March 1880.....	39 75	
For commissions collecting Levee tax, 1879.....	224 65	
For Receipt Warrant, No. —, in his favor on account Leveee tax 1879, of said county, per vouchers filed.....	4,268 42	$ 8.184 00

Statement F.—Continued.

C. L. Jones, Tax Collector of Bolivar County,

Dr. to Board of Levee Commissioners.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll.....	$ 27,544 65	$ 27,544 65
Sundries Dr. To C. L. Jones, Tax Collector.		
For tax on lands held by Liquidating Levee Board.....	13,326 05	
For tax on land held by the State.	4,528 80	
For tax on lands sold to State, March 1, 1880.....	252 05	
For commissions collecting Levee tax, 1879.....	471 88	
For Receipt Warrant, No. 13, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	9,313 39	27,892 17
Balance due Jones.....		$ 347 52

STATEMENT F.—Continued.

J. H. Owen, Tax Collector of Tunica County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, uncollected by predecessor J. L. McKie.....	$ 1,389 30	$ 1,389 30
Sundries Dr. To J. H. Owen, Tax Collector.		
For tax on lands sold to State, March 1, 1880.....	512 00	
For commissions collecting Levee tax, 1879.....	43 86	
For Receipt Warrant, No. 36, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	833 44	$ 1,389 30

STATEMENT F—Continued.

W. E. Hunt, Tax Collector of Washington County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1879 of said county, per roll.....	$ 27,505 05	$ 27,505 05
Sundries Dr. To W. E Hunt Tax Collector.		
For tax on lands held by Liquidating Levee Board.....	12,892 10	
For tax on lands held by the State	2,307 40	
For tax on lands sold to State, March, 1880.....	748 43	
For tax on lands redeemed at Auditor's office	30 75	
For commissions collecting Levee tax, 1879.....	576 31	
For Receipt Warrants, in his favor on account Levee tax 1879, of said county, per vouchers filed..	10,950 06	$ 27,505 05

LEVEE DISTRICT NO. 1.

STATEMENT G.

SHOWING MONTHLY TRANSACTIONS IN LEVEE DISTRICT NO. ONE.

1880. DR.	BONDS.	INTEREST ON BONDS.	SURPLUSAGE CERTIFICATES ON BONDS.	INTEREST ON SURPLUSAGE CERTIFICATES ON BONDS.	COUPONS.	CURRENCY.	TOTAL.
January	$ 5,200 00	$ 1,072 49	$.....	$.....	$ 1,108 00	$ 497 81	$ 7,878 30
February	1,000 00	91 97	.....	.....	428 00	.....	1,519 97
March	500 00	48 72	.....	.....	48 00	.....	596 72
April	19,500 00	2,768 00	750 00	205 15	3,296 00	492 07	27,011 22
May	29,300 00	4,745 00	1,841 97	488 75	6,293 00	592 53	43,264 25
June	.....	.....	200 00	66 21	444 00	10 87	721 08
July	400 00	225 26	1,000 00	307 00	1,476 00	52 15	3,460 41
August	2,000 00	573 32	163 23	83 31	20 00	.....	2,839 86
December	4,500 00	313 52	771 79	.....	900 00	.....	6,485 31
Totals	$ 62,400 00	$ 9,838 28	$ 4,726 99	$ 1,150 42	$ 14,016 00	$ 1,645 43	$ 93,777 12

STATEMENT G.—Continued.

SHOWING MONTHLY TRANSACTIONS IN LEVEE DISTRICT NO. ONE.

1880. Cr.	TAX SALES.	TAX 1878.	TAX 1879.	TAX 1877 AND 1878 ON ACCOUNT I. L. MC KIE, EX-SHERIFF VS BOARD OF SUPERVISORS TUNI'A COUNTY.	SURPLUSAGE CERTICATES ON BONDS ISSUED.	TOTAL.
January	$ 1,087 50	$ 860 87	$ 5,929 93	$.....	$.....	$ 7,878 30
February	1,519 97	.....	.....	.....	.....	1,519 97
March	596 72	.....	.....	.....	.....	596 72
April	.....	482 68	26,528 54	.....	.....	27,011 22
May	.....	.....	39,502 63	2,546 62	1,215 00	43,264 25
June	.....	.....	721 08	.....	.....	721 08
July	.....	.....	3,460 41	.....	.....	3.460 41
August	2,839 86	.....	.....	.....	.....	2,839 86
December	5.213 52	.....	.....	.....	1,271 79	6,485 31
Totals	$ 11,257 57	$ 1,343 55	$ 76,142 59	$ 2,546 62	$ 2,486 79	$ 93,777 12

STATEMENT H.

Jas. A. Dogan, Tax Collector Tallatchie County

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For No. one Levee tax of 1879 of said county, per roll.....		$ 20,512 00
Sundries Dr. To Jas. A. Dogan, Tax Collector.		
For tax on lands held by Liquidating Levee Board, and for tax on lands held by No. 1 Levee Board	7,029 66	
For tax on lands held by the State.	566 78	
For tax on lands sold to State, March 1, 1880..... ..	83 42	
For tax on lands transferred to Quitman county.....	4,178 02	
For commissions collecting Levee tax, 1879.....	44 27	
For Receipt Warrant, No. 22, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	8,809 85	
		$ 20,512 00

STATEMENT H—Continued.

J. F. Phipps, Tax Collector of Quitman County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For No. 1 Levee tax of 1879 of said county, per roll.....	$ 19,799 53	$ 19,799 53
Sundries Dr. To J. F. Phipps, Tax Collector.		
For tax on lands held by Liquidating Levee Board.....	11,553 44	
For tax on lands held by No. 1 Levee Board	1,317 82	
For tax on lands held by the State	1,580 80	
For tax on lands sold to State, March 1, 1880.....	2,750 38	
For commissions collecting Levee tax, 1879.....	12 98	
For Receipt Warrant, Nos. 4 and 20 in his favor on account Levee tax 1879, of said county, per vouchers filed.....	2,584 11	$ 19,799 53

STATEMENT H—Continued.

I. L. McKie, Tax Collector of Tunica County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For No. 1 Levee tax of 1878 of said county.....	$ 485 10	$ 485 10
Sundries Dr. To J. L. McKie, Tax Collector.		
For commissions collecting Levee tax, 1878.....	2 42	
For Receipt Warrant, No, 21, in his favor on account Levee tax 1878, of said county, per vouchers filed.....	482 68	$ 485 10

STATEMENT H—Continued.

I. L. McKie, Tax Collector of Tunica County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For No. 1 Levee tax of 1879 of said county, per roll	$ 49,939 25	
Less amount charged to successor, J. H. Owen, Tax Collector.....	4.957 91	
Total amount charged.....		$ 44,981 34
Sundries Dr. To I. L. McKie, Tax Collector.		
For tax on lands held by Liquidating Levee Board.....	$ 9,590 10	
For tax on lands held by No. 1 Levee Board.....	836 80	
For tax on lands held by the State	1,466 40	
Lands transferred to Tate county	1,249 50	
Lands transferred to Quitman county.....	14,110 65	
For commissions collecting Levee tax, 1879.....	88 64	
For Receipt Warrant, No. 22, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	17,639 25	$ 44, 981 34

STATEMENT H—Continued.

Jackson Fisher, Tax Collector of Coahoma County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For No. 1 Levee tax of 1879 of said county, per roll.....	$ 53,268 40	$ 53,268 40
Sundries Dr. To Jackson Fisher, Tax Collector		
For tax on lands held by Liquidating Levee Board.....	5,3[illegible]2 70	
For tax on lands held by the State	5,938 50	
For tax on lands sold to State. March, 1880.....	301 00	
For tax on lands vacant, outside Levee	1,743 71	
Tax of 1877 overpaid.....	230 20	
For commissions collecting Levee tax, 1879.....	199 66	
For Receipt Warrant, No —, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	39,502 63	$ 53,268 40

Fisher actually paid $39,732 83, but $230 20 was retained and paid over to representative of M. S. Alcorn, tax collector of Coahoma county, for 1877, being amount the said Alcorn overpaid in his settlement of tax for 1877.

STATEMENT H—Continued.

J. H. Owen, Tax Collector of Tunica County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For District No. 1 Levee tax of 1879 of said county, uncollected by predecessor I. L. McKie....	$ 4,957 91	$ 4,957 91
Sundries Dr. To J. H Owen, Tax Collector.		
For tax on lands sold to State, March 1, 1880.....	1,480 10	
For commissions collecting Levee tax, 1879.....	17 40	
For Receipt Warrant, No, 38, in his favor on account Levee tax 1879, of said county, per vouchers filed.....	3,460 41	4,957 91

STATEMENT H—Continued.

S. L. Richardson, Tax Collector of Sunflower County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For District No. 1 Levee tax of 1879 of said county, per roll of 1875		$ 8,165 40
Sundries Dr. To S. L. Richardson. Tax Collector.		
For tax on lands held by Liquidating Levee Board	6,315 10	
For tax on lands held by No. 1 Levee Board	358 86	
For tax on lands held by the State	636 96	
For tax on lands sold to State, March 1, 1880	129 78	
For commissions collecting Levee tax, 1879	3 62	
For Receipt Warrant, No. —, in his favor on account Levee tax 1879, of said county, per vouchers filed	721 08	
		$ 8,165 40

REPORT OF 1881.

REPORT OF

LEVEE COMMISSIONER.

OFFICE OF AUDITOR AND
EX-OFFICIO LEVEE COMMISSIONER,
Jackson, Miss., Jan. 1st, 1882.

To the Legislature of the State of Mississippi:

In obedience to law, I have the honor to make the following report on Levee matters:

Statement "A" shows the amount of Liquidating Levee Bonds, and Surplusage Levee Bonds, outstanding, and interest on same to January 1st, 1882.

Statement "B" is the trial balance of Liquidating Levee Books to January 1st, 1882, showing the status of each account.

Statement "C" shows the cash indebtedness of the Liquidating Levee Office.

Statement "D" shows the cash balance due the Liquidating Levee Office.

Statement "E" is a monthly exhibit of transactions of the office in connection with Liquidating Levee District, for the year 1881.

Statement "F" is an exhibit of accounts with the several Tax Collectors within the Liquidating Levee District, for the fiscal year 1880.

Statement "G" is a monthly exhibit of transactions of the office, in connection with Levee District No. 1, for the year 1881.

Statement "H" is an exhibit of accounts with the several Tax Collectors within the No. 1 Levee District, for the fiscai year 1880.

Respectfully submitted,

S. GWIN,

Auditor and Ex-Officio Levee Commissioner.

STATEMENT A.

SHOWING amount of Liquidating Levee, and Surplusage Levee Bonds outstanding, and interest on same to January 1, 1882.

Levee Bonds	$ 137,105 77	
Surplusage Levee Bonds	26,355 42	
Interest on same from June 1, 1867, to January 1, 1882, 14 years and 7 months	119,190 44	
Total		$ 282,651 63
From this amount is deducted certain uncancelled funds in the Treasury, principal and interest, to-wit:		
On sundry accounts	$ 36,524 38	
Tax sales and redemptions from Auditor's office, (not paid in)	3,858 54	
Tax sales under decree Chancery court	106,939 65	147,322 57
Total indebtedness to January 1, 1882		$ 135,329 06

Statement B.

Showing Status of each account on Liquidating Levee Books.

	Dr.	Cr.
Liquidating Levee Board of Commissioners	$ 916,411 37	
Levee tax 1867, 1868, 1869, 1870		$ 92,347 73
Levee tax 1870		550 73
Expense of Levee Board	12,444 08	
Premium		261 52
General expense	19,868 53	
Levee tax 1872		46,831 86
Assets		82 26
Levee tax 1873		52,935 35
Tax sales and redemptions		384,275 47
Surplusage Levee Bonds		26,355 42
Levee tax 1874		39,174 52
Teachers' tax suspended		66 59
Interest on Bonds	297,633 61	
Levee tax 1875		26,374 53
Issaquena county	29 57	
Washington county	3 53	
Bolivar county		95 41
Tunica county		590 79
Leflore county		15 21
Sunflower county		219 77
Yazoo county		14 10
G. A. Nicholetts	3 05	31 75
Levee tax 1871		46,103 40
Tax sales and redemptions under decree Chancery Court		141,248 32
W. L. Montgomery	260 86	
Levee Bonds		137,105 77
Liquidating Levee Board		581 93
Liquidating Levee tax in case of J. L. McKie, vs. Board of Supervisors of Tunica county		652 13
Levee tax 1876		48,182 13
Levee tax 1877		39,527 34
Levee tax 1878		51,341 08
Levee tax 1879		57,605 73
Levee tax 1880		54,083 76
Total	$1,246,654 60	$1,246,654 60

STATEMENT E.

SHOWING Monthly Transactions with Liquidating Levee District.

1881.	LEVEE BONDS.	S. L. BONDS.	INTEREST.	TOTAL.
January	$ 6,459 12	$ 6 45	$	$ 6,465 57
February	11,552 34	2,263 33	2,881 48	16,697 15
March	2,685 00	599 26	1,870 66	5,154 92
April	10,775 71	8,353 90	6,864 81	25,994 42
May.....	2,503 11	751 34	1,720 29	4,974 74
July.....	1,853 93	.....	1,274 57	3,128 50
August.....	1,389 62	32 85	977 98	2,400 45
November.....	3,626 17	605 00	2,789 63	7,020 80
Totals.....	$40,845 00	$12,612 13	$18,379 42	$71,836 55

STATEMENT E.—Continued.

SHOWING Monthly Transactions with Liquidating Levee District.

1881.	ACCOUNT OF O. WINSLOW EX-SHERIFF ETC.	TAX SALES AND REDEMPTIONS.	LIQ. LEVEE BONDS ISSUED.	LIQ. LEVEE TAX 1880.	TOTAL.
January	$ 581 93	.....	$ 5,883 64	$	$ 6,465 57
February	.....	.....	9,601 20	7,095 95	16,697 15
March	.....	.....	561 26	4,593 66	5,154 92
April	.....	.....	9,145 54	16,848 88	25,994 42
May	.....	.....	751 34	4,223 40	4,974 74
July	.....	.....	.....	3,128 50	3,128 50
August	.....	.....	.....	2,400 45	2,400 45
November	.....	6,773 95	246 85	.....	7,020 80
Totals	$ 581 93	$ 6,773 95	$ 26,189 83	$ 38,290 84	$ 71,836 55

Statement F.

T. C. Dockery, Tax Collector of DeSoto County,

Dr. to Board of Levee Commissioners.

	AMOUNT.	AMOUNT.
For Liquidating Levee tax of said county, per roll	$	$ 1,725 05
Sundries Dr. To T. C. Dockery, Tax Collector:		
For tax on lands held by Liquidating Levee Board	8 45	
For tax on lands held by the State.	16 00	
For tax on lands sold to State, March 1, 1881	10 67	
For Commissions collecting Levee tax, 1880	84 49	
For Receipt Warrants in his favor on account Levee tax 1880, of said county, per vouchers filed	1,605 44	
		$ 1,725 05

STATEMENT F.—Continued.

W. E. Hunt, Tax Collector of Washington County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	AMOUNT.
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 27,505 05
Sundries Dr. To W. E. Hunt, Tax Collector.		
Lands held by Liquidating Levee Board.....		
For tax on lands held by Liquidating Levee Board.....	$ 11,091 49	
For tax on lands held by the State.	1,538 00	
For tax on lands sold to State, March 1881.....	662 06	
For tax on lands vacant.....	126 95	
For tax on lands outside Levee...	1,063 10	
For Commissions collecting Levee tax, 1880.....	651 17	
For Receipt Warrant, in his favor on account Levee tax 1880, of said county, per vouchers filed....	12,372 28	
		$ 27,505 05

STATEMENT F.--Continued.

G. P. Melchior, Tax Collector of Bolivar County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	AMOUNT.
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 27,544 65
Sundries Dr. To G. P. Melchior, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 12,112 20	
For tax on lands held by the State.	2,973 90	
For tax on lands sold to State in 1881.....	602 63	
For tax on lands outside Levee....	1,498 60	
For tax on Erroneous Assessments	126 10	
For Commissions collecting Levee tax 1880.....	511 56	
For Receipt Warrant, in his favor on account Levee tax 1880, of said county, per vouchers filed...	9,738 92	
		$ 27,563 91
Balance due Melchior.....		$ 19 26

STATEMENT F.—Continued.

W. R. Pillow, Tax Collector of Leflore County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	AMOUNT.
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 8,184 00
Sundries Dr. To W. R. Pillow, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 3,257 25	
For tax on lands held by the State.	608 54	
For tax on lands sold to State, March 1881.....	109 14	
For Commissions collecting Levee tax, 1880.....	210 45	
For Receipt Warrant, in his favor on account Levee tax 1880, of said county, per vouchers filed..	3,998 62	
		$ 8,184 00

STATEMENT F—Continued.

F. W. Anderson, Tax Collector of Issaquena County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 12,969 40
Sundries Dr. To F. W. Anderson, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 3,453 45	
For tax on lands held by the State.	2,152 75	
For tax on lands sold to State March, 1881	178 95	
For tax on lands, vacant.....	139 25	
For tax on lands, school.....	796 80	
For tax overpaid on account of tax 1879.....	26 20	
For tax on lands outside Levee....	504 15	
For commissions collecting Levee tax, 1880.....	285 89	
For Receipt Warrants in his favor, on account of Levee tax 1880, of said county, per vouchers filed.....	2,653 01	
Balance due.....	$ 2,778 95	
		$ 12,969 40

STATEMENT F—Continued.

Jackson Fisher, Tax Collector of Coahoma County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 16,172 20
Sundries Dr. To Jackson Fisher, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 3,859 63	
For tax on lands held by No. 1 Levee Board.....	124 97	
For tax on lands held by the State.	1,114 41	
For tax on lands sold to State, March, 1881.....	569 44	
For tax on lands outside Levee....	702 95	
For commissions collecting Levee tax, 1880.....	490 04	
For Receipt Warrants in his favor, on account of Levee tax 1880, of said county, per vouchers filed..	9,272 62	
Balance due.....	$ 38 14	
		$ 16,172 20

STATEMENT F.—Continued.

W. H. Stubblefield, Tax Collector of Yazoo County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 6,916 80
Sundries Dr. To W. H. Stubblefield, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 2,656 38	
For tax on lands held by the State.	253 80	
For tax on lands sold to State, March, 1881.....	94 97	
For amount overpaid 1879.....	111 08	
For commissions collecting Levee tax, 1880	195 58	
For Receipt Warrant in his favor on account Levee tax 1880, of said county, per vouchers filed...	3,604 99	
		$ 6,916 80

STATEMENT F—Continued.

J. A. Dogan, Tax Collector of Tallahatchie County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 5,821 50
Sundries Dr. To J. A. Dogan, Tax Collector:		
For tax on lands held by Liquidating Levee Board, on lands held by No. 1 Levee Board, and on Lands held by the State.....	$ 2,895 31	
For tax on lands sold to State, March, 1881.....	82 46	
For tax on lands transferred to Quitman county.....	1,574 94	
For tax on School Lands....	212 28	
For commissions collecting Levee tax 1880.....	52 82	
For Receipt Warrant in his favor on account of Levee tax 1880 of said county, per vouchers filed.	$ 1,003 69	
		$ 5,821 50

STATEMENT F—Continued.

J. H. Owen, Tax Collector of Tunica County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....		$ 13,587 05
Sundries Dr. To J. H. Owen, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 4,977 30	
For tax on lands held by No. 1 Levee Board.....	64 00	
For tax on lands held by the State.	1,056 20	
For tax on lands sold to State, March, 1881.....	177 76	
For tax on lands outside Levee...	784 75	
For commissions collecting Levee tax, 1880.....	326 35	
For Receipt Warrant in his favor, on account Levee tax 1880, of said county, per vouchers filed..	6,200 69	$ 13,587 05

STATEMENT. F—Continued.

J. S. Joor, Tax Collector of Sharkey County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....	.....	$ 14,025 50
Sundries Dr. To J. S. Joor, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 8,544 66	
For tax on lands held by the State..	772 76	
For tax on lands sold to the State, March, 1881.....	232 95	
For tax on lands indefinitely described.....	12 00	
For tax on lands, school.....	15 60	
For commissions collecting Levee tax, 1880.....	222 37	
For Receipt Warrants in his favor on account Levee tax, 1880, of said county, per vouchers filed..	2,903 74	
Balance due.....	1,321 42	
		$14,025 50

NOTE.—Since the foregoing was made out, Mr. Joor has paid in $1,000 00.

STATEMENT F—Continued.

J. F. Phipps, Tax Collector of Quitman County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....	.....	$ 10,498 64
Sundries Dr. To J. F. Phipps, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 6,298 84	
For tax on lands held by No. 1 Levee Board.....	199 08	
For tax on lands held by the State..	1,377 65	
For tax on lands sold to the State, in 1881.....	1,288 49	
For Tax on Internal Improvement lands.	187 45	
For tax Chickasaw school lands...	166 51	
For commissions collecting Levee tax, 1880.....	49 03	
For Receipt Warrants in his favor on account Levee tax, 1880, of said county, per vouchers filed..	931 59	
		$ 10,498 64

STATEMENT F—Continued.

Jackson Fisher, Tax Collector of Coahoma County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said county, per roll.....	.....	$ 16,172 20
Sundries Dr. To Jackson Fisher, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 3,859 63	
For tax on lands held by No. 1 Levee Board.....	124 97	
For tax on lands held by State....	1,114 41	
For tax on lands sold to State, March, 1881.....	569 44	
For tax on lands outside Levee....	702 95	
For commissions collecting Levee tax, 1880.....	490 04	
For Receipt Warrants in his favor on account Levee tax 1880, of said county, per vouchers filed..	9,272 62	
Balance due.....	38 14	
		$ 16,172 20

STATEMENT F.—Continued.

S. L. Richardson, Tax Collector of Sunflower County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For Liquidating Levee tax of 1880 of said County, per roll.....		$ 14,187 15
Snndries Dr. To S. L. Richardson Tax Collector:		
For Tax on Lands held by Liquidating Levee Board.....	$ 8,841 61	
For tax on Lands held by No. 1 Levee Board.....	73 20	
For tax on lands held by the State.....	2,374 23	
For tax on lands sold to State March 1881.....	501 86	
For commissions collecting Levee tax, 1880.....	119 91	
For Receipt Warrants in his favor on account Levee tax, 1880, of said County, per vouchers filed.	2,276 34	$ 14,187 15

LEVEE DISTRICT, No. 1.

STATEMENT G.

SHOWING MONTHLY TRANSACTIONS IN LEVEE DISTRICT NO. ONE.

1880. Dr.	BONDS.	INTEREST ON BONDS	SURPLUSAGE CERTIFICATES ON BONDS.	INTEREST ON SURPLUSAGE CERTIFICATES.	COUPONS.	CURRENCY.	TOTAL.
January	$ 5,800 00	$ 1,216 00	$ 651 77	$ 160 65	$ 708 00	25 55	$ 8,561 97
February	10,700 00	4,784 11	.....	.....	2,436 00	342 00	18,262 11
March	15,100 00	2,670 00	742 25	292 30	24 00	162 18	18,990 73
April	9,725 00	3,152 00	1,831 40	710 82	9,046 03	359 17	24,824 42
August	.....	.....	.....	.....	578 07	8 00	586 07
October	1,000 00	.....	.....	.....	.....	.....	1,000 00
November	2,000 00	854 28	1,033 07	41 93	.....	.....	3,029 28
Totals	$ 44,325 00	$ 22,676 39	$ 4,258 49	$ 1,205 70	$ 12,792 10	$ 896 90	$ 76,154 58

STATEMENT G.—Continued.

SHOWING MONTHLY TRANSACTIONS IN LEVEE DISTRICT NO. ONE.

1882. Cr.	LEVEE TAX. 1880.	TAX SALES AND REDEMPTIONS.	SURPLUSAGE CERTIFICATES ISSUED.	TOTAL.
January	$ 8,561 97	.....	.....	$ 8,561 97
February	18,262 11	.....	.....	18,262 11
March	17,990 73	.....	$ 1,000 00	18,990 73
April	23,824 42	.....	1,000 00	24,824 42
August	586 07	.....	.....	586 07
October	.....	.....	1,000 00	1,000 00
November	.....	$ 2,997 66	931 62	3,929 28
	$ 69,225 30	$ 2,907 66	$ 3,931 62	$ 76,154 58

STATEMENT H.

S. L. Richardson, Tax Collector of Sunflower County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	
For District No. 1 Levee tax of 1880 of said County, per roll....		$ 8,165 40
Sundries Dr. To S. L. Richardson, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 6,176 68	
For tax on lands held by No. 1 Levee Board.....	144 40	
For tax on land held by the State..	988 68	
For tax on lands sold to State, March, 1881.....	266 62	
For commissions collecting Levee tax, 1880.....	2 94	
For Receipt Warrants in his favor on account Levee tax 1880, of said County, per vouchers filed.	586 08	
		$ 8,165 40

STATEMENT H.—Continued.

Jackson Fisher, Tax Collector of Coahoma County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	AMOUNT.
For District No. 1 Levee tax of 1880		$ 53,268 40
Sundries Dr. To Jackson Fisher, Tax Collector:		
For tax on lands held by Liquidating Levee Board	$ 8,479 02	
For tax on lands held by No. 1 Levee Board	433 74	
For tax on lands held by the State	3,042 25	
For tax on lands sold to State March, 1881	2,146 06	
For tax on lands outside Levee	2,243 62	
For tax on lands in Quitman County	1,419 58	
For commissions collecting Levee tax, 1880	177 52	
For Receipt Warrants in his favor on account Levee tax 1880, of said county, per vouchers filed	34,862 01	
Balance due	464 60	
		$ 53,268 40

STATEMENT H.—Continued.

J. A. Dogan, Tax Callector of Tallahatchie County,
DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	AMOUNT.
For District No. 1 Levee tax of 1880, of said county, per roll...		$ 20,512 00
Sundries Dr. To J. A. Dogan, Tax Collector:		
For tax on Lands held by Liquidating Levee Board, on lands held by No. 1 Levee Board and on lands held by the State.....	$ 9,097 60	
For tax on lands sold to State March, 1881.....	219 48	
For tax on lands transferred to Quitman county.....	4,178 02	
For commissions collecting Levee tax 1880.....	35 08	
For Receipt Warrants in his favor on account Levee tax 1880, of said county, per vouchers filed..	6,981 82	
		$ 20,512 00

STATEMENT H.—Continued.

J. H. Owen, Tax Collector of Tunica County,

DR. TO BOARD OF LEVEE COMMISSIONERS.

	AMOUNT.	AMOUNT.
For District No. 1, Levee Tax of 1880 of said county, per roll....		$ 49,939 25
Sundries Dr. To J. H. Owen, Tax Collector:		
For tax on lands held by Liquidating Levee Board.....	$ 9,896 20	
For tax on lands held by No. 1 Levee Board.....	121 00	
For tax on lands held by the State.	2,165 20	
For tax lands sold to State, March 1881.....	435 53	
Vacant Lands: For tax on lands transferred to Tate county.....	1,249 50	
For tax on lands transferred to Quitman county.	16,022 60	
For commissions collecting Levee tax, 1880.....	100 25	
For receipt warrant, in his favor on account levee tax 1880, of said county, per vouchers filed.....	19,948 97	
		$ 49,939 25

STATEMENT H.—Continued.

J. F. Phipps, Tax Collector of Quitman County,

DR. TO BOARD OF LEVEE COMISSIONERS.

	AMOUNT.	AMOUNT.
For District No. 1, Levee Tax of 1880, of said county, per roll....		$ 19,799 53
Sundries Dr. To J. F. Phipps, Tax Collector:		
For tax on lands held by Liquidating Levee Board	$ 11,256 59	
For tax on lands held by No 1 Levee Board.....	540 42	
For tax on lands held by the State.	2,727 80	
For tax on lands sold to State, in 1881.....	2,587 40	
For tax on internal improvement lands.....	347 60	
For tax on Chickasaw School lands	349 00	
For commissions collecting Levee Tax, 1880	9 95	
For receipt warrant, in his favor on account Levee Tax 1880, of said county, per vouchers filed.....	$ 2,970 98	$ 20,789 74
Balance due Phipps.....		$ 990 27

STATEMENT H.—Continued.

T. C. Dockery, Tax Collector of DeSoto County,

DR. TO BOARD OF LEVEE COMISSIONERS.

	AMOUNT.	AMOUNT.
For District No. 1, Levee Tax of 1880, of said county, per roll....		$ 5,339 15
Sundries Dr. To T. C. Dockery, Tax Collector:		
For tax on lands sold to State, March 1881.....	$ 21 34	
For tax on lands exempt.....	1,015 19	
For tax on lands in Tate county...	407 70	
For commissions Collecting Levee tax, 1880.....	19 47	
For receipt warrant, in his favor on account Levee Tax 1880, of said county, per vouchers filed.....	$ 3,875 45	
		$ 5,339 15